



## KENTUCKY MOTOR VEHICLE SALES TAX SUPPLEMENTARY SCHEDULE

Motor Vehicle Dealer \_\_\_\_\_

Address \_\_\_\_\_ Sales Tax Account Number \_\_\_\_\_

\_\_\_\_\_ Period Beginning (mm/dd/yyyy) \_\_\_\_\_

Email Address \_\_\_\_\_ Period Ending (mm/dd/yyyy) \_\_\_\_\_

- |  |   |
|--|---|
| 1. Amount of taxable receipts included on line 22 of the sales tax returns from sales of motor vehicles, <b>excluding recreational vehicles</b> , to customers that are residents of the following states: Arizona, California, Florida, <b>Indiana</b> , Massachusetts, Michigan, and South Carolina              | <input style="width: 80px; height: 20px;" type="text"/> |
| 2. Amount of taxable receipts included in line 22 of the sales tax returns from sales of <b>recreational vehicles</b> to customers that are residents of the following states: Arizona, California, Florida, <b>Hawaii</b> , Massachusetts, Michigan, <b>North Carolina</b> , South Carolina, and <b>Wisconsin</b> | <input style="width: 80px; height: 20px;" type="text"/> |
| 3. <b>Total taxable receipts</b> from sales of motor vehicles and recreational vehicles to certain nonresident customers (line 1 + line 2)   | <input style="width: 80px; height: 20px;" type="text"/> |
| 4. Gross Kentucky sales and use tax (line 3 x .06)   | <input style="width: 80px; height: 20px;" type="text"/> |
| 5. Claimed compensation (line 4). Deduct 1.75% of the first \$1,000 and 1.5% of the amount in excess of \$1,000 with a \$50 cap. (Total compensation may not exceed \$50.)   | <input style="width: 80px; height: 20px;" type="text"/> |
| 6. Net Kentucky sales and use tax collected from certain nonresident customers (line 4 – line 5)   | <input style="width: 80px; height: 20px;" type="text"/> |

**I declare, under penalties of perjury, that this schedule has been examined by me and, to the best of my knowledge and belief, it is true, correct, and complete.**

\_\_\_\_\_  
Signature \_\_\_\_\_  
Date

\_\_\_\_\_  
Title \_\_\_\_\_  
Phone

## INSTRUCTIONS:

Provide the following information for the sales of motor vehicles, including recreational vehicles, to residents of states:

- a. which do not allow Kentucky residents to purchase these vehicles without paying that state's tax, or
- b. which do not allow Kentucky residents to remove the vehicle from that state within a specific period for subsequent registration and use in Kentucky without payment of that state's sales tax.

Complete the information for each period for which the business files a sales and use tax return, within 20 days following the end of the filing period. See [KY Regulation 103 KAR 28:150](#) for further instructions.

E-mail the completed form to: [DOR.WebResponseSalesTax@ky.gov](mailto:DOR.WebResponseSalesTax@ky.gov)

- **This document is a supplementary schedule to be filed separately from and in addition to the company's regular Kentucky sales and use tax return.**
- **Completion of this supplementary schedule is essential for proper crediting of sales tax collected to the state road fund.**
- **Do not send payment with this form.**
- **For the purpose of preparing this schedule, a recreational vehicle is defined in KRS 138.450 as: *Any motor home, travel trailer, fifth-wheel trailer, pull-behind camper, or pop-up camping trailer, which: (a) Contains living quarters; and (b) Is required to be licensed for use on the public highways.***
- **Please print this form for your records before submitting.**